

公営企業会計の適用の推進について

地方公共団体が公営企業の経営基盤の強化や財政マネジメントの向上等にさらに的確に取り組むためには、民間企業の会計基準と同様の公営企業会計を適用し、経営・資産等の状況の正確な把握、弾力的な経営等を実現することが必要。

公営企業会計適用の取組状況(H29.4.1時点)

【3万人以上の地方公共団体】

公営企業会計を「適用済」及び「適用」に取組中の団体の割合(※)

→ **下水道事業 98.8%、簡易水道事業 92.6%**
(参考) H28.4.1時点 下水道事業 92.9%、簡易水道事業 86.0%

※下水道事業はH27.1.27付け総務省自治財政局長通知で要請している公共下水道及び流域下水道に限る。

なお、下水道事業全体における、公営企業会計を「適用済」及び「適用」に取組中の団体の割合は97.3%。

【3万人未満の地方公共団体】

公営企業会計を「適用済」及び「適用」に取組中の団体の割合

→ 下水道事業 24.8%、簡易水道事業 42.0%
(参考) H28.4.1時点 下水道事業 21.5%、簡易水道事業 40.9%

【公営企業会計適用の推進】

- ・ 上記取組状況調査の結果を踏まえ、下水道事業及び簡易水道事業の取組が遅れている団体(33団体)が存在する都道府県に対して個別にヒアリングを実施(H29.10)するなど、公営企業会計の取組を推進。

経済・財政一体改革
「集中改革期間」

H27.1 H27 H28 H29 H30 H31

集中取組期間
(H27年度～H31年度)

要 請
(総務大臣通知等)

○重点事業

下水道事業及び簡易水道事業

*人口3万人以上の団体について、期間内に公営企業会計へ移行(H32.4まで)。

*人口3万人未満の団体についても、できる限り移行。

※その他の事業については、団体の実情に応じて移行を推進。

○移行経費に対する地方財政措置

公営企業債(充当率100%)

元利償還金に対して普通交付税措置

(参考) 公営企業会計適用の取組状況 (H29. 4. 1 時点)

○ 公営企業会計適用の取組状況〔人口3万人以上の団体〕※都道府県を含む。

(単位: 団体)

	下水道事業(※1)				簡易水道事業(※3)					
	団体数(構成比)		公共下水道事業及び流域下水道事業(※2)		団体数(構成比)		(参考)H28.4.1時点調査			
				(参考)H28.4.1時点調査			(参考)H28.4.1時点調査			
① 適用済	325	(39.3%)	325	(40.0%)	289	(35.5%)	180	(57.9%)	120	(38.1%)
② 適用に取組中	479	(58.0%)	478	(58.8%)	467	(57.4%)	108	(34.7%)	151	(47.9%)
小計(①+②)	804	(97.3%)	803	(98.8%)	756	(92.9%)	288	(92.6%)	271	(86.0%)
③ 検討中	11	(1.3%)	8	(1.0%)	50	(6.1%)	23	(7.4%)	39	(12.4%)
④ 検討未着手	11	(1.3%)	2	(0.2%)	8	(1.0%)	0	(0.0%)	5	(1.6%)
合計	826	(100.0%)	813	(100.0%)	814	(100.0%)	311	(100.0%)	315	(100.0%)
(参考)合計(⑤その他(※4)を含む。)	831		818		819		315		317	

○ 公営企業会計適用の取組状況〔人口3万人未満の団体〕

(単位: 団体)

	下水道事業(※1)				簡易水道事業(※3)			
	団体数(構成比)		(参考)H28.4.1時点調査		団体数(構成比)		(参考)H28.4.1時点調査	
				(参考)H28.4.1時点調査			(参考)H28.4.1時点調査	
① 適用済	66	(8.1%)	56	(6.8%)	181	(31.0%)	107	(18.3%)
② 適用に取組中	136	(16.7%)	122	(14.7%)	64	(11.0%)	132	(22.6%)
小計(①+②)	202	(24.8%)	178	(21.5%)	245	(42.0%)	239	(40.9%)
③ 検討中	258	(31.6%)	254	(30.6%)	121	(20.7%)	121	(20.7%)
④ 検討未着手	356	(43.6%)	397	(47.9%)	218	(37.3%)	224	(38.4%)
合計	816	(100.0%)	829	(100.0%)	584	(100.0%)	584	(100.0%)
(参考)合計(⑤その他(※4)を含む。)	821		832		588		587	

(※1) 公共下水道事業(特定公共下水道事業及び特定環境保全公共下水道事業を含む。以下同じ。)、流域下水道事業、農業集落排水施設事業、漁業集落排水施設事業、林業集落排水施設事業、簡易排水施設事業、小規模集合排水処理施設事業、特定地域生活排水処理施設事業及び個別排水処理施設事業をいう。

(※2) 「公営企業会計の適用の推進に当たっての留意事項について」(平成27年1月27日付け総務省自治財政局長通知)において、「都道府県及び人口3万人以上の市区町村については、下水道事業(公共下水道(特定環境保全公共下水道及び特定公共下水道を含む。))及び流域下水道(中略)について集中取組期間内に移行することが必要である」としている。

(※3) 簡易水道事業については、上水道事業への統合の取組も公営企業会計適用の取組として集計している(例えば、H26.4.1以降、既に上水道事業へ統合した場合は「①適用済」、上水道事業への統合に取り組んでいる場合は「②取組中」として整理している。)

(※4) 「⑤その他」は、地方債の償還のみの事業、廃止予定事業等

○都道府県別集計表【人口3万人以上の団体】 ※都道府県を含む。

(単位:団体)

	下水道事業						簡易水道事業					
	①適用済	②適用に取組中	小計 (①+②)	③検討中	④検討未着手	合計	①適用済	②適用に取組中	小計 (①+②)	③検討中	④検討未着手	合計
	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)
01 北海道	18 (66.7%)	6 (22.2%)	24 (88.9%)	3 (11.1%)	0 (0.0%)	27 (100.0%)	7 (50.0%)	7 (50.0%)	14 (100.0%)	0 (0.0%)	0 (0.0%)	14 (100.0%)
02 青森県	5 (45.5%)	6 (54.5%)	11 (100.0%)	0 (0.0%)	0 (0.0%)	11 (100.0%)	3 (60.0%)	1 (20.0%)	4 (80.0%)	1 (20.0%)	0 (0.0%)	5 (100.0%)
03 岩手県	7 (58.3%)	5 (41.7%)	12 (100.0%)	0 (0.0%)	0 (0.0%)	12 (100.0%)	3 (50.0%)	3 (50.0%)	6 (100.0%)	0 (0.0%)	0 (0.0%)	6 (100.0%)
04 宮城県	4 (22.2%)	14 (77.8%)	18 (100.0%)	0 (0.0%)	0 (0.0%)	18 (100.0%)	4 (80.0%)	1 (20.0%)	5 (100.0%)	0 (0.0%)	0 (0.0%)	5 (100.0%)
05 秋田県	5 (41.7%)	7 (58.3%)	12 (100.0%)	0 (0.0%)	0 (0.0%)	12 (100.0%)	5 (62.5%)	2 (25.0%)	7 (87.5%)	1 (12.5%)	0 (0.0%)	8 (100.0%)
06 山形県	5 (45.5%)	6 (54.5%)	11 (100.0%)	0 (0.0%)	0 (0.0%)	11 (100.0%)	4 (66.7%)	2 (33.3%)	6 (100.0%)	0 (0.0%)	0 (0.0%)	6 (100.0%)
07 福島県	4 (28.6%)	10 (71.4%)	14 (100.0%)	0 (0.0%)	0 (0.0%)	14 (100.0%)	4 (44.4%)	5 (55.6%)	9 (100.0%)	0 (0.0%)	0 (0.0%)	9 (100.0%)
08 茨城県	6 (16.2%)	29 (78.4%)	35 (94.6%)	2 (5.4%)	0 (0.0%)	37 (100.0%)	4 (80.0%)	1 (20.0%)	5 (100.0%)	0 (0.0%)	0 (0.0%)	5 (100.0%)
09 栃木県	1 (5.9%)	16 (94.1%)	17 (100.0%)	0 (0.0%)	0 (0.0%)	17 (100.0%)	6 (100.0%)	0 (0.0%)	6 (100.0%)	0 (0.0%)	0 (0.0%)	6 (100.0%)
10 群馬県	3 (20.0%)	12 (80.0%)	15 (100.0%)	0 (0.0%)	0 (0.0%)	15 (100.0%)	4 (50.0%)	3 (37.5%)	7 (87.5%)	1 (12.5%)	0 (0.0%)	8 (100.0%)
11 埼玉県	20 (40.8%)	29 (59.2%)	49 (100.0%)	0 (0.0%)	0 (0.0%)	49 (100.0%)	4 (100.0%)	0 (0.0%)	4 (100.0%)	0 (0.0%)	0 (0.0%)	4 (100.0%)
12 千葉県	6 (19.4%)	25 (80.6%)	31 (100.0%)	0 (0.0%)	0 (0.0%)	31 (100.0%)	2 (100.0%)	0 (0.0%)	2 (100.0%)	0 (0.0%)	0 (0.0%)	2 (100.0%)
13 東京都	2 (7.1%)	26 (92.9%)	28 (100.0%)	0 (0.0%)	0 (0.0%)	28 (100.0%)	0 (0.0%)	0 (0.0%)	0 (0.0%)	0 (0.0%)	0 (0.0%)	0 (0.0%)
14 神奈川県	13 (54.2%)	11 (45.8%)	24 (100.0%)	0 (0.0%)	0 (0.0%)	24 (100.0%)	0 (0.0%)	0 (0.0%)	0 (0.0%)	0 (100.0%)	0 (0.0%)	0 (100.0%)
15 新潟県	8 (40.0%)	12 (60.0%)	20 (100.0%)	0 (0.0%)	0 (0.0%)	20 (100.0%)	5 (41.7%)	7 (58.3%)	12 (100.0%)	0 (0.0%)	0 (0.0%)	12 (100.0%)
16 富山県	6 (50.0%)	6 (50.0%)	12 (100.0%)	0 (0.0%)	0 (0.0%)	12 (100.0%)	3 (60.0%)	2 (40.0%)	5 (100.0%)	0 (0.0%)	0 (0.0%)	5 (100.0%)
17 石川県	8 (80.0%)	2 (20.0%)	10 (100.0%)	0 (0.0%)	0 (0.0%)	10 (100.0%)	2 (40.0%)	3 (60.0%)	5 (100.0%)	0 (0.0%)	0 (0.0%)	5 (100.0%)
18 福井県	5 (55.6%)	4 (44.4%)	9 (100.0%)	0 (0.0%)	0 (0.0%)	9 (100.0%)	2 (40.0%)	3 (60.0%)	5 (100.0%)	0 (0.0%)	0 (0.0%)	5 (100.0%)
19 山梨県	3 (25.0%)	9 (75.0%)	12 (100.0%)	0 (0.0%)	0 (0.0%)	12 (100.0%)	0 (0.0%)	6 (60.0%)	6 (60.0%)	4 (40.0%)	0 (0.0%)	10 (100.0%)
20 長野県	17 (81.0%)	3 (14.3%)	20 (95.2%)	0 (0.0%)	1 (4.8%)	21 (100.0%)	12 (100.0%)	0 (0.0%)	12 (100.0%)	0 (0.0%)	0 (0.0%)	12 (100.0%)
21 岐阜県	4 (20.0%)	16 (80.0%)	20 (100.0%)	0 (0.0%)	0 (0.0%)	20 (100.0%)	5 (45.5%)	4 (36.4%)	9 (81.8%)	2 (18.2%)	0 (0.0%)	11 (100.0%)
22 静岡県	5 (20.0%)	20 (80.0%)	25 (100.0%)	0 (0.0%)	0 (0.0%)	25 (100.0%)	2 (15.4%)	7 (53.8%)	9 (69.2%)	4 (30.8%)	0 (0.0%)	13 (100.0%)
23 愛知県	14 (31.1%)	31 (68.9%)	45 (100.0%)	0 (0.0%)	0 (0.0%)	45 (100.0%)	2 (40.0%)	3 (60.0%)	5 (100.0%)	0 (0.0%)	0 (0.0%)	5 (100.0%)
24 三重県	9 (69.2%)	4 (30.8%)	13 (100.0%)	0 (0.0%)	0 (0.0%)	13 (100.0%)	4 (80.0%)	0 (0.0%)	4 (80.0%)	1 (20.0%)	0 (0.0%)	5 (100.0%)
25 滋賀県	10 (71.4%)	4 (28.6%)	14 (100.0%)	0 (0.0%)	0 (0.0%)	14 (100.0%)	6 (100.0%)	0 (0.0%)	6 (100.0%)	0 (0.0%)	0 (0.0%)	6 (100.0%)
26 京都府	8 (50.0%)	8 (50.0%)	16 (100.0%)	0 (0.0%)	0 (0.0%)	16 (100.0%)	5 (50.0%)	5 (50.0%)	10 (100.0%)	0 (0.0%)	0 (0.0%)	10 (100.0%)
27 大阪府	23 (65.7%)	12 (34.3%)	35 (100.0%)	0 (0.0%)	0 (0.0%)	35 (100.0%)	1 (100.0%)	0 (0.0%)	1 (100.0%)	0 (0.0%)	0 (0.0%)	1 (100.0%)
28 兵庫県	21 (61.8%)	13 (38.2%)	34 (100.0%)	0 (0.0%)	0 (0.0%)	34 (100.0%)	5 (100.0%)	0 (0.0%)	5 (100.0%)	0 (0.0%)	0 (0.0%)	5 (100.0%)
29 奈良県	6 (40.0%)	9 (60.0%)	15 (100.0%)	0 (0.0%)	0 (0.0%)	15 (100.0%)	5 (100.0%)	0 (0.0%)	5 (100.0%)	0 (0.0%)	0 (0.0%)	5 (100.0%)
30 和歌山県	0 (0.0%)	6 (100.0%)	6 (100.0%)	0 (0.0%)	0 (0.0%)	6 (100.0%)	2 (40.0%)	3 (60.0%)	5 (100.0%)	0 (0.0%)	0 (0.0%)	5 (100.0%)
31 鳥取県	1 (20.0%)	4 (80.0%)	5 (100.0%)	0 (0.0%)	0 (0.0%)	5 (100.0%)	1 (50.0%)	1 (50.0%)	2 (100.0%)	0 (0.0%)	0 (0.0%)	2 (100.0%)
32 島根県	1 (11.1%)	7 (77.8%)	8 (88.9%)	0 (0.0%)	1 (11.1%)	9 (100.0%)	5 (71.4%)	2 (28.6%)	7 (100.0%)	0 (0.0%)	0 (0.0%)	7 (100.0%)
33 岡山県	6 (37.5%)	10 (62.5%)	16 (100.0%)	0 (0.0%)	0 (0.0%)	16 (100.0%)	4 (44.4%)	5 (55.6%)	9 (100.0%)	0 (0.0%)	0 (0.0%)	9 (100.0%)
34 広島県	4 (30.8%)	9 (69.2%)	13 (100.0%)	0 (0.0%)	0 (0.0%)	13 (100.0%)	8 (88.9%)	1 (11.1%)	9 (100.0%)	0 (0.0%)	0 (0.0%)	9 (100.0%)
35 山口県	9 (64.3%)	5 (35.7%)	14 (100.0%)	0 (0.0%)	0 (0.0%)	14 (100.0%)	5 (55.6%)	3 (33.3%)	8 (88.9%)	1 (11.1%)	0 (0.0%)	9 (100.0%)
36 徳島県	0 (0.0%)	7 (87.5%)	7 (87.5%)	1 (12.5%)	0 (0.0%)	8 (100.0%)	2 (50.0%)	1 (25.0%)	3 (75.0%)	1 (25.0%)	0 (0.0%)	4 (100.0%)
37 香川県	1 (12.5%)	7 (87.5%)	8 (100.0%)	0 (0.0%)	0 (0.0%)	8 (100.0%)	3 (100.0%)	0 (0.0%)	3 (100.0%)	0 (0.0%)	0 (0.0%)	3 (100.0%)
38 愛媛県	2 (16.7%)	10 (83.3%)	12 (100.0%)	0 (0.0%)	0 (0.0%)	12 (100.0%)	2 (22.2%)	6 (66.7%)	8 (88.9%)	1 (11.1%)	0 (0.0%)	9 (100.0%)
39 高知県	2 (40.0%)	3 (60.0%)	5 (100.0%)	0 (0.0%)	0 (0.0%)	5 (100.0%)	1 (33.3%)	2 (66.7%)	3 (100.0%)	0 (0.0%)	0 (0.0%)	3 (100.0%)
40 福岡県	23 (67.6%)	11 (32.4%)	34 (100.0%)	0 (0.0%)	0 (0.0%)	34 (100.0%)	3 (42.9%)	3 (42.9%)	6 (85.7%)	1 (14.3%)	0 (0.0%)	8 (100.0%)
41 佐賀県	3 (37.5%)	5 (62.5%)	8 (100.0%)	0 (0.0%)	0 (0.0%)	8 (100.0%)	3 (75.0%)	0 (0.0%)	3 (75.0%)	1 (25.0%)	0 (0.0%)	4 (100.0%)
42 長崎県	6 (60.0%)	4 (40.0%)	10 (100.0%)	0 (0.0%)	0 (0.0%)	10 (100.0%)	10 (83.3%)	2 (16.7%)	12 (100.0%)	0 (0.0%)	0 (0.0%)	12 (100.0%)
43 熊本県	11 (73.3%)	4 (26.7%)	15 (100.0%)	0 (0.0%)	0 (0.0%)	15 (100.0%)	5 (55.6%)	4 (44.4%)	9 (100.0%)	0 (0.0%)	0 (0.0%)	9 (100.0%)
44 大分県	3 (30.0%)	7 (70.0%)	10 (100.0%)	0 (0.0%)	0 (0.0%)	10 (100.0%)	5 (45.5%)	5 (45.5%)	10 (90.9%)	1 (9.1%)	0 (0.0%)	11 (100.0%)
45 宮崎県	5 (71.4%)	2 (28.6%)	7 (100.0%)	0 (0.0%)	0 (0.0%)	7 (100.0%)	2 (33.3%)	2 (33.3%)	4 (66.7%)	2 (33.3%)	0 (0.0%)	6 (100.0%)
46 鹿児島県	1 (9.1%)	9 (81.8%)	10 (90.9%)	1 (9.1%)	0 (0.0%)	11 (100.0%)	9 (75.0%)	3 (25.0%)	12 (100.0%)	0 (0.0%)	0 (0.0%)	12 (100.0%)
47 沖縄県	1 (6.7%)	13 (86.7%)	14 (93.3%)	1 (6.7%)	0 (0.0%)	15 (100.0%)	1 (100.0%)	0 (0.0%)	1 (100.0%)	0 (0.0%)	0 (0.0%)	1 (100.0%)
合計	325 (40.0%)	478 (58.8%)	803 (98.8%)	8 (1.0%)	2 (0.2%)	813 (100.0%)	180 (57.9%)	108 (34.7%)	288 (92.6%)	23 (7.4%)	0 (0.0%)	311 (100.0%)

※下水道事業は、公共下水道事業(特定公共下水道事業及び特定環境保全公共下水道事業を含む。)及び流域下水道事業に限る。
 ※簡易水道事業については、上水道事業への統合の取組も公営企業会計適用の取組として集計(例えば、H26.4.1以降、既に上水道事業へ統合した場合は「①適用済」、上水道事業への統合に取り組んでいる場合は「②取組中」として整理)
 ※一団体において複数の同種事業を有し、「①適用済」の事業及び非適用事業(②～⑤)が存在する場合は、非適用事業を当該団体の取組状況とする。また、同種事業において非適用事業が複数存在する場合は、取組が最も進んでいる事業を当該団体の取組状況とする。さらに下水道事業については、一団体において異なる複数の事業が存在する場合、取組が最も進んでいる事業を団体の取組状況として整理する。
 ※「⑤その他」は、地方債の償還のみの事業、廃止予定事業等

○都道府県別集計表【人口3万人未満の団体】

(単位:団体)

	下水道事業						簡易水道事業							
	①適用済	②適用に取組中	小計 (①+②)	③検討中	④検討未着手	合計	(参考)合計 (⑤その他を含む)	①適用済	②適用に取組中	小計 (①+②)	③検討中	④検討未着手	合計	(参考)合計 (⑤その他を含む)
01 北海道	10 (6.7%)	9 (6.0%)	19 (12.7%)	42 (28.0%)	89 (59.3%)	150 (100.0%)	150	20 (17.7%)	6 (5.3%)	26 (23.0%)	24 (21.2%)	63 (55.8%)	113 (100.0%)	114
02 青森県	5 (20.0%)	0 (0.0%)	5 (20.0%)	4 (16.0%)	16 (64.0%)	25 (100.0%)	26	5 (35.7%)	1 (7.1%)	6 (42.9%)	1 (7.1%)	7 (50.0%)	14 (100.0%)	15
03 岩手県	3 (13.6%)	7 (31.8%)	10 (45.5%)	7 (31.8%)	5 (22.7%)	22 (100.0%)	22	9 (52.9%)	4 (23.5%)	13 (76.5%)	2 (11.8%)	2 (11.8%)	17 (100.0%)	17
04 宮城県	2 (11.1%)	5 (27.8%)	7 (38.9%)	8 (44.4%)	3 (16.7%)	18 (100.0%)	18	3 (75.0%)	0 (0.0%)	3 (75.0%)	1 (25.0%)	0 (0.0%)	4 (100.0%)	4
05 秋田県	0 (0.0%)	6 (42.9%)	6 (42.9%)	6 (42.9%)	2 (14.3%)	14 (100.0%)	14	6 (54.5%)	2 (18.2%)	8 (72.7%)	2 (18.2%)	1 (9.1%)	11 (100.0%)	11
06 山形県	0 (0.0%)	5 (20.0%)	5 (20.0%)	11 (44.0%)	9 (36.0%)	25 (100.0%)	26	9 (56.3%)	1 (6.3%)	10 (62.5%)	3 (18.8%)	3 (18.8%)	16 (100.0%)	16
07 福島県	1 (2.3%)	2 (4.7%)	3 (7.0%)	22 (51.2%)	18 (41.9%)	43 (100.0%)	43	6 (24.0%)	0 (0.0%)	6 (24.0%)	8 (32.0%)	11 (44.0%)	25 (100.0%)	25
08 茨城県	0 (0.0%)	1 (11.1%)	1 (11.1%)	4 (44.4%)	4 (44.4%)	9 (100.0%)	9	1 (100.0%)	0 (0.0%)	1 (100.0%)	0 (0.0%)	0 (0.0%)	1 (100.0%)	1
09 栃木県	0 (0.0%)	1 (12.5%)	1 (12.5%)	7 (87.5%)	0 (0.0%)	8 (100.0%)	8	2 (66.7%)	0 (0.0%)	2 (66.7%)	1 (33.3%)	0 (0.0%)	3 (100.0%)	3
10 群馬県	0 (0.0%)	1 (4.8%)	1 (4.8%)	10 (47.6%)	10 (47.6%)	21 (100.0%)	21	3 (20.0%)	0 (0.0%)	3 (20.0%)	6 (40.0%)	6 (40.0%)	15 (100.0%)	15
11 埼玉県	1 (7.7%)	2 (15.4%)	3 (23.1%)	3 (23.1%)	7 (53.8%)	13 (100.0%)	13	1 (50.0%)	0 (0.0%)	1 (50.0%)	0 (0.0%)	1 (50.0%)	2 (100.0%)	2
12 千葉県	1 (9.1%)	1 (9.1%)	2 (18.2%)	3 (27.3%)	6 (54.5%)	11 (100.0%)	11	0 (0.0%)	0 (0.0%)	0 (0.0%)	0 (0.0%)	0 (0.0%)	0 (0.0%)	0
13 東京都	0 (0.0%)	1 (11.1%)	1 (11.1%)	3 (33.3%)	5 (55.6%)	9 (100.0%)	9	2 (20.0%)	1 (10.0%)	3 (30.0%)	2 (20.0%)	5 (50.0%)	10 (100.0%)	10
14 神奈川県	1 (10.0%)	4 (40.0%)	5 (50.0%)	5 (50.0%)	0 (0.0%)	10 (100.0%)	10	0 (0.0%)	0 (0.0%)	0 (0.0%)	2 (100.0%)	0 (0.0%)	2 (100.0%)	2
15 新潟県	2 (18.2%)	1 (9.1%)	3 (27.3%)	1 (9.1%)	7 (63.6%)	11 (100.0%)	11	1 (16.7%)	2 (33.3%)	3 (50.0%)	1 (16.7%)	2 (33.3%)	6 (100.0%)	6
16 富山県	0 (0.0%)	0 (0.0%)	0 (0.0%)	1 (25.0%)	3 (75.0%)	4 (100.0%)	4	1 (25.0%)	0 (0.0%)	1 (25.0%)	2 (50.0%)	1 (25.0%)	4 (100.0%)	4
17 石川県	2 (20.0%)	6 (60.0%)	8 (80.0%)	1 (10.0%)	1 (10.0%)	10 (100.0%)	10	5 (83.3%)	0 (0.0%)	5 (83.3%)	0 (0.0%)	1 (16.7%)	6 (100.0%)	6
18 福井県	1 (10.0%)	0 (0.0%)	1 (10.0%)	2 (20.0%)	7 (70.0%)	10 (100.0%)	10	0 (0.0%)	2 (28.6%)	2 (28.6%)	2 (28.6%)	3 (42.9%)	7 (100.0%)	7
19 山梨県	0 (0.0%)	2 (14.3%)	2 (14.3%)	4 (28.6%)	8 (57.1%)	14 (100.0%)	14	0 (0.0%)	1 (6.7%)	1 (6.7%)	8 (53.3%)	6 (40.0%)	15 (100.0%)	15
20 長野県	8 (15.1%)	23 (43.4%)	31 (58.5%)	14 (26.4%)	8 (15.1%)	53 (100.0%)	55	14 (31.8%)	9 (20.5%)	23 (52.3%)	11 (25.0%)	10 (22.7%)	44 (100.0%)	45
21 岐阜県	0 (0.0%)	6 (28.6%)	6 (28.6%)	9 (42.9%)	6 (28.6%)	21 (100.0%)	21	4 (36.4%)	0 (0.0%)	4 (36.4%)	4 (36.4%)	3 (27.3%)	11 (100.0%)	11
22 静岡県	0 (0.0%)	2 (33.3%)	2 (33.3%)	2 (33.3%)	2 (33.3%)	6 (100.0%)	6	4 (66.7%)	0 (0.0%)	4 (66.7%)	1 (16.7%)	1 (16.7%)	6 (100.0%)	6
23 愛知県	0 (0.0%)	2 (22.2%)	2 (22.2%)	1 (11.1%)	6 (66.7%)	9 (100.0%)	9	0 (0.0%)	1 (33.3%)	1 (33.3%)	0 (0.0%)	2 (66.7%)	3 (100.0%)	3
24 三重県	2 (16.7%)	0 (0.0%)	2 (16.7%)	3 (25.0%)	7 (58.3%)	12 (100.0%)	13	8 (88.9%)	0 (0.0%)	8 (88.9%)	0 (0.0%)	1 (11.1%)	9 (100.0%)	9
25 滋賀県	0 (0.0%)	6 (100.0%)	6 (100.0%)	0 (0.0%)	0 (0.0%)	6 (100.0%)	6	1 (50.0%)	0 (0.0%)	1 (50.0%)	1 (50.0%)	0 (0.0%)	2 (100.0%)	2
26 京都府	1 (11.1%)	1 (11.1%)	2 (22.2%)	6 (66.7%)	1 (11.1%)	9 (100.0%)	9	3 (33.3%)	1 (11.1%)	4 (44.4%)	3 (33.3%)	2 (22.2%)	9 (100.0%)	9
27 大阪府	0 (0.0%)	4 (44.4%)	4 (44.4%)	2 (22.2%)	3 (33.3%)	9 (100.0%)	9	1 (50.0%)	1 (50.0%)	2 (100.0%)	0 (0.0%)	0 (0.0%)	2 (100.0%)	2
28 兵庫県	7 (77.8%)	1 (11.1%)	8 (88.9%)	1 (11.1%)	0 (0.0%)	9 (100.0%)	9	5 (83.3%)	0 (0.0%)	5 (83.3%)	1 (16.7%)	0 (0.0%)	6 (100.0%)	6
29 奈良県	2 (11.8%)	4 (23.5%)	6 (35.3%)	5 (29.4%)	6 (35.3%)	17 (100.0%)	17	2 (15.4%)	0 (0.0%)	2 (15.4%)	2 (15.4%)	9 (69.2%)	13 (100.0%)	13
30 和歌山県	0 (0.0%)	1 (5.3%)	1 (5.3%)	4 (21.1%)	14 (73.7%)	19 (100.0%)	19	5 (31.3%)	2 (12.5%)	7 (43.8%)	1 (6.3%)	8 (50.0%)	16 (100.0%)	16
31 鳥取県	0 (0.0%)	5 (33.3%)	5 (33.3%)	3 (20.0%)	7 (46.7%)	15 (100.0%)	15	4 (33.3%)	3 (25.0%)	7 (58.3%)	1 (8.3%)	4 (33.3%)	12 (100.0%)	12
32 島根県	0 (0.0%)	1 (8.3%)	1 (8.3%)	5 (41.7%)	6 (50.0%)	12 (100.0%)	12	5 (41.7%)	2 (16.7%)	7 (58.3%)	3 (25.0%)	2 (16.7%)	12 (100.0%)	12
33 岡山県	2 (16.7%)	5 (41.7%)	7 (58.3%)	3 (25.0%)	2 (16.7%)	12 (100.0%)	12	2 (28.6%)	2 (28.6%)	4 (57.1%)	2 (28.6%)	1 (14.3%)	7 (100.0%)	7
34 広島県	3 (27.3%)	1 (9.1%)	4 (36.4%)	2 (18.2%)	5 (45.5%)	11 (100.0%)	11	3 (60.0%)	0 (0.0%)	3 (60.0%)	0 (0.0%)	2 (40.0%)	5 (100.0%)	5
35 山口県	1 (14.3%)	2 (28.6%)	3 (42.9%)	1 (14.3%)	3 (42.9%)	7 (100.0%)	7	1 (20.0%)	0 (0.0%)	1 (20.0%)	1 (20.0%)	3 (60.0%)	5 (100.0%)	5
36 徳島県	0 (0.0%)	1 (8.3%)	1 (8.3%)	4 (33.3%)	7 (58.3%)	12 (100.0%)	12	4 (36.4%)	2 (18.2%)	6 (54.5%)	2 (18.2%)	3 (27.3%)	11 (100.0%)	11
37 香川県	0 (0.0%)	0 (0.0%)	0 (0.0%)	4 (50.0%)	4 (50.0%)	8 (100.0%)	8	5 (100.0%)	0 (0.0%)	5 (100.0%)	0 (0.0%)	0 (0.0%)	5 (100.0%)	5
38 愛媛県	2 (28.6%)	0 (0.0%)	2 (28.6%)	3 (42.9%)	2 (28.6%)	7 (100.0%)	7	4 (66.7%)	0 (0.0%)	4 (66.7%)	3 (33.3%)	0 (0.0%)	7 (100.0%)	7
39 高知県	0 (0.0%)	0 (0.0%)	0 (0.0%)	5 (25.0%)	15 (75.0%)	20 (100.0%)	20	9 (32.1%)	2 (7.1%)	11 (39.3%)	4 (14.3%)	13 (46.4%)	28 (100.0%)	28
40 福岡県	3 (18.8%)	8 (50.0%)	11 (68.8%)	2 (12.5%)	3 (18.8%)	16 (100.0%)	16	3 (42.9%)	0 (0.0%)	3 (42.9%)	3 (42.9%)	1 (14.3%)	7 (100.0%)	7
41 佐賀県	2 (18.2%)	2 (18.2%)	4 (36.4%)	4 (36.4%)	3 (27.3%)	11 (100.0%)	11	1 (33.3%)	0 (0.0%)	1 (33.3%)	0 (0.0%)	2 (66.7%)	3 (100.0%)	3
42 長崎県	1 (14.3%)	2 (28.6%)	3 (42.9%)	3 (42.9%)	1 (14.3%)	7 (100.0%)	7	4 (66.7%)	1 (16.7%)	5 (83.3%)	1 (16.7%)	0 (0.0%)	6 (100.0%)	6
43 熊本県	2 (8.7%)	1 (4.3%)	3 (13.0%)	8 (34.8%)	12 (52.2%)	23 (100.0%)	23	6 (24.0%)	1 (4.0%)	7 (28.0%)	5 (20.0%)	13 (52.0%)	25 (100.0%)	25
44 大分県	0 (0.0%)	2 (40.0%)	2 (40.0%)	2 (40.0%)	1 (20.0%)	5 (100.0%)	5	1 (16.7%)	1 (16.7%)	2 (33.3%)	3 (50.0%)	1 (16.7%)	6 (100.0%)	6
45 宮崎県	0 (0.0%)	0 (0.0%)	0 (0.0%)	3 (23.1%)	10 (76.9%)	13 (100.0%)	13	1 (7.7%)	3 (23.1%)	4 (30.8%)	1 (7.7%)	8 (61.5%)	13 (100.0%)	13
46 鹿児島県	0 (0.0%)	2 (10.5%)	2 (10.5%)	9 (47.4%)	8 (42.1%)	19 (100.0%)	19	5 (20.0%)	13 (52.0%)	18 (72.0%)	4 (16.0%)	3 (12.0%)	25 (100.0%)	25
47 沖縄県	1 (4.8%)	0 (0.0%)	1 (4.8%)	6 (28.6%)	14 (66.7%)	21 (100.0%)	21	2 (12.5%)	0 (0.0%)	2 (12.5%)	0 (0.0%)	14 (87.5%)	16 (100.0%)	16
合計	66 (8.1%)	136 (16.7%)	202 (24.8%)	258 (31.6%)	356 (43.6%)	816 (100.0%)	821	181 (31.0%)	64 (11.0%)	245 (42.0%)	121 (20.7%)	218 (37.3%)	584 (100.0%)	588

※簡易水道事業については、下水道事業への統合の取組も公営企業会計適用の取組として集計(例えば、H26.4.1以降、既に下水道事業へ統合した場合は「①適用済」、下水道事業への統合に取り組んでいる場合は「②取組中」として整理)

※一団体において複数の同種事業を有し、「①適用済」の事業及び非適用事業(②～⑤)が存在する場合は、非適用事業を当該団体の取組状況とする。また、同種事業において非適用事業が複数存在する場合は取組が最も進んでいる事業を当該団体の取組状況とする。さらに下水道事業については、一団体において異なる複数の事業が存在する場合、取組が最も進んでいる事業を団体の取組状況として整理する。

※「⑤その他」は、地方債の償還のみの事業、廃止予定事業等

○都道府県別集計表【全団体】 ※都道府県を含む。

(単位: 団体)

	下水道事業						簡易下水道事業							
	①適用済	②適用に取組中	小計 (①+②)	③検討中	④検討未着手	合計	(参考)合計 (⑤その他を含む。)	①適用済	②適用に取組中	小計 (①+②)	③検討中	④検討未着手	合計	(参考)合計 (⑤その他を含む。)
01 北海道	28 (15.8%)	15 (8.5%)	43 (24.3%)	45 (25.4%)	89 (50.3%)	177 (100.0%)	177 (100.0%)	27 (21.3%)	13 (10.2%)	40 (31.5%)	24 (18.9%)	63 (49.6%)	127 (100.0%)	128 (100.0%)
02 青森県	10 (27.8%)	6 (16.7%)	16 (44.4%)	4 (11.1%)	16 (44.4%)	36 (100.0%)	37 (100.0%)	8 (42.1%)	2 (10.5%)	10 (52.6%)	2 (10.5%)	7 (36.8%)	19 (100.0%)	20 (100.0%)
03 岩手県	10 (29.4%)	12 (35.3%)	22 (64.7%)	7 (20.6%)	5 (14.7%)	34 (100.0%)	34 (100.0%)	12 (52.2%)	7 (30.4%)	19 (82.6%)	2 (8.7%)	2 (8.7%)	23 (100.0%)	23 (100.0%)
04 宮城県	6 (16.7%)	19 (52.8%)	25 (69.4%)	8 (22.2%)	3 (8.3%)	36 (100.0%)	36 (100.0%)	7 (77.8%)	1 (11.1%)	8 (88.9%)	1 (11.1%)	0 (0.0%)	9 (100.0%)	9 (100.0%)
05 秋田県	5 (19.2%)	13 (50.0%)	18 (69.2%)	6 (23.1%)	2 (7.7%)	26 (100.0%)	26 (100.0%)	11 (57.9%)	4 (21.1%)	15 (78.9%)	3 (15.8%)	1 (5.3%)	19 (100.0%)	19 (100.0%)
06 山形県	5 (13.9%)	11 (30.6%)	16 (44.4%)	11 (30.6%)	9 (25.0%)	36 (100.0%)	37 (100.0%)	13 (59.1%)	3 (13.6%)	16 (72.7%)	3 (13.6%)	3 (13.6%)	22 (100.0%)	22 (100.0%)
07 福島県	5 (8.8%)	12 (21.1%)	17 (29.8%)	22 (38.6%)	18 (31.6%)	57 (100.0%)	58 (100.0%)	10 (29.4%)	5 (14.7%)	15 (44.1%)	8 (23.5%)	11 (32.4%)	34 (100.0%)	34 (100.0%)
08 茨城県	6 (13.0%)	30 (65.2%)	36 (78.3%)	6 (13.0%)	4 (8.7%)	46 (100.0%)	46 (100.0%)	5 (83.3%)	1 (16.7%)	6 (100.0%)	0 (0.0%)	0 (0.0%)	6 (100.0%)	6 (100.0%)
09 栃木県	1 (4.0%)	17 (68.0%)	18 (72.0%)	7 (28.0%)	0 (0.0%)	25 (100.0%)	25 (100.0%)	8 (88.9%)	0 (0.0%)	8 (88.9%)	1 (11.1%)	0 (0.0%)	9 (100.0%)	9 (100.0%)
10 群馬県	3 (8.3%)	13 (36.1%)	16 (44.4%)	10 (27.8%)	10 (27.8%)	36 (100.0%)	36 (100.0%)	7 (30.4%)	3 (13.0%)	10 (43.5%)	7 (30.4%)	6 (26.1%)	23 (100.0%)	23 (100.0%)
11 埼玉県	21 (33.3%)	31 (49.2%)	52 (82.5%)	3 (4.8%)	8 (12.7%)	63 (100.0%)	63 (100.0%)	5 (83.3%)	0 (0.0%)	5 (83.3%)	0 (0.0%)	1 (16.7%)	6 (100.0%)	6 (100.0%)
12 千葉県	7 (15.9%)	26 (59.1%)	33 (75.0%)	4 (9.1%)	7 (15.9%)	44 (100.0%)	44 (100.0%)	2 (100.0%)	0 (0.0%)	2 (100.0%)	0 (0.0%)	0 (0.0%)	2 (100.0%)	2 (100.0%)
13 東京都	2 (5.4%)	27 (73.0%)	29 (78.4%)	3 (8.1%)	5 (13.5%)	37 (100.0%)	37 (100.0%)	2 (20.0%)	1 (10.0%)	3 (30.0%)	2 (20.0%)	5 (50.0%)	10 (100.0%)	10 (100.0%)
14 神奈川県	14 (41.2%)	15 (44.1%)	29 (85.3%)	5 (14.7%)	0 (0.0%)	34 (100.0%)	34 (100.0%)	0 (0.0%)	0 (0.0%)	0 (0.0%)	3 (100.0%)	0 (0.0%)	3 (100.0%)	3 (100.0%)
15 新潟県	10 (32.3%)	13 (41.9%)	23 (74.2%)	1 (3.2%)	7 (22.6%)	31 (100.0%)	31 (100.0%)	6 (33.3%)	9 (50.0%)	15 (83.3%)	1 (5.6%)	2 (11.1%)	18 (100.0%)	18 (100.0%)
16 富山県	6 (37.5%)	6 (37.5%)	12 (75.0%)	1 (6.3%)	3 (18.8%)	16 (100.0%)	16 (100.0%)	4 (44.4%)	2 (22.2%)	6 (66.7%)	2 (22.2%)	1 (11.1%)	9 (100.0%)	9 (100.0%)
17 石川県	10 (50.0%)	8 (40.0%)	18 (90.0%)	1 (5.0%)	1 (5.0%)	20 (100.0%)	20 (100.0%)	7 (63.6%)	3 (27.3%)	10 (90.9%)	0 (0.0%)	1 (9.1%)	11 (100.0%)	11 (100.0%)
18 福井県	6 (31.6%)	4 (21.1%)	10 (52.6%)	2 (10.5%)	7 (36.8%)	19 (100.0%)	19 (100.0%)	2 (16.7%)	5 (41.7%)	7 (58.3%)	2 (16.7%)	3 (25.0%)	12 (100.0%)	12 (100.0%)
19 山梨県	3 (11.5%)	11 (42.3%)	14 (53.8%)	4 (15.4%)	8 (30.8%)	26 (100.0%)	26 (100.0%)	0 (0.0%)	7 (28.0%)	7 (28.0%)	12 (48.0%)	6 (24.0%)	25 (100.0%)	25 (100.0%)
20 長野県	25 (33.8%)	26 (35.1%)	51 (68.9%)	14 (18.9%)	9 (12.2%)	74 (100.0%)	77 (100.0%)	26 (46.4%)	9 (16.1%)	35 (62.5%)	11 (19.6%)	10 (17.9%)	56 (100.0%)	57 (100.0%)
21 岐阜県	4 (9.8%)	22 (53.7%)	26 (63.4%)	9 (22.0%)	6 (14.6%)	41 (100.0%)	41 (100.0%)	9 (40.9%)	4 (18.2%)	13 (59.1%)	6 (27.3%)	3 (13.6%)	22 (100.0%)	22 (100.0%)
22 静岡県	5 (15.6%)	22 (68.8%)	27 (84.4%)	2 (6.3%)	3 (9.4%)	32 (100.0%)	32 (100.0%)	6 (31.6%)	7 (36.8%)	13 (68.4%)	5 (26.3%)	1 (5.3%)	19 (100.0%)	19 (100.0%)
23 愛知県	14 (25.9%)	33 (61.1%)	47 (87.0%)	1 (1.9%)	6 (11.1%)	54 (100.0%)	54 (100.0%)	2 (25.0%)	4 (50.0%)	6 (75.0%)	0 (0.0%)	2 (25.0%)	8 (100.0%)	8 (100.0%)
24 三重県	11 (44.0%)	4 (16.0%)	15 (60.0%)	3 (12.0%)	7 (28.0%)	25 (100.0%)	26 (100.0%)	12 (85.7%)	0 (0.0%)	12 (85.7%)	1 (7.1%)	1 (7.1%)	14 (100.0%)	14 (100.0%)
25 滋賀県	10 (50.0%)	10 (50.0%)	20 (100.0%)	0 (0.0%)	0 (0.0%)	20 (100.0%)	20 (100.0%)	7 (87.5%)	0 (0.0%)	7 (87.5%)	1 (12.5%)	0 (0.0%)	8 (100.0%)	8 (100.0%)
26 京都府	9 (36.0%)	9 (36.0%)	18 (72.0%)	6 (24.0%)	1 (4.0%)	25 (100.0%)	25 (100.0%)	8 (42.1%)	6 (31.6%)	14 (73.7%)	3 (15.8%)	2 (10.5%)	19 (100.0%)	19 (100.0%)
27 大阪府	23 (52.3%)	16 (36.4%)	39 (88.6%)	2 (4.5%)	3 (6.8%)	44 (100.0%)	44 (100.0%)	2 (66.7%)	1 (33.3%)	3 (100.0%)	0 (0.0%)	0 (0.0%)	3 (100.0%)	3 (100.0%)
28 兵庫県	28 (65.1%)	14 (32.6%)	42 (97.7%)	1 (2.3%)	0 (0.0%)	43 (100.0%)	43 (100.0%)	10 (90.9%)	0 (0.0%)	10 (90.9%)	1 (9.1%)	0 (0.0%)	11 (100.0%)	11 (100.0%)
29 奈良県	8 (25.0%)	13 (40.6%)	21 (65.6%)	5 (15.6%)	6 (18.8%)	32 (100.0%)	32 (100.0%)	7 (38.9%)	0 (0.0%)	7 (38.9%)	11 (50.0%)	9 (41.1%)	18 (100.0%)	18 (100.0%)
30 和歌山県	0 (0.0%)	7 (26.9%)	7 (26.9%)	4 (15.4%)	15 (57.7%)	26 (100.0%)	26 (100.0%)	7 (33.3%)	5 (23.8%)	12 (57.1%)	1 (4.8%)	8 (38.1%)	21 (100.0%)	21 (100.0%)
31 鳥取県	1 (5.0%)	9 (45.0%)	10 (50.0%)	3 (15.0%)	7 (35.0%)	20 (100.0%)	20 (100.0%)	5 (35.7%)	4 (28.6%)	9 (64.3%)	1 (7.1%)	4 (28.6%)	14 (100.0%)	14 (100.0%)
32 島根県	1 (4.8%)	8 (38.1%)	9 (42.9%)	5 (23.8%)	7 (33.3%)	21 (100.0%)	21 (100.0%)	10 (52.6%)	4 (21.1%)	14 (73.7%)	3 (15.8%)	2 (10.5%)	19 (100.0%)	19 (100.0%)
33 岡山県	8 (28.6%)	15 (53.6%)	23 (82.1%)	3 (10.7%)	2 (7.1%)	28 (100.0%)	28 (100.0%)	6 (37.5%)	7 (43.8%)	13 (81.3%)	2 (12.5%)	1 (6.3%)	16 (100.0%)	16 (100.0%)
34 広島県	7 (29.2%)	10 (41.7%)	17 (70.8%)	2 (8.3%)	5 (20.8%)	24 (100.0%)	24 (100.0%)	11 (78.6%)	1 (7.1%)	12 (85.7%)	0 (0.0%)	2 (14.3%)	14 (100.0%)	14 (100.0%)
35 山口県	10 (47.6%)	7 (33.3%)	17 (81.0%)	1 (4.8%)	3 (14.3%)	21 (100.0%)	21 (100.0%)	6 (42.9%)	3 (21.4%)	9 (64.3%)	2 (14.3%)	3 (21.4%)	14 (100.0%)	14 (100.0%)
36 徳島県	0 (0.0%)	8 (38.1%)	8 (38.1%)	5 (23.8%)	8 (38.1%)	21 (100.0%)	21 (100.0%)	6 (40.0%)	3 (20.0%)	9 (60.0%)	3 (20.0%)	3 (20.0%)	15 (100.0%)	15 (100.0%)
37 香川県	1 (5.9%)	7 (41.2%)	8 (47.1%)	5 (29.4%)	4 (23.5%)	17 (100.0%)	17 (100.0%)	8 (100.0%)	0 (0.0%)	8 (100.0%)	0 (0.0%)	0 (0.0%)	8 (100.0%)	8 (100.0%)
38 愛媛県	4 (21.1%)	10 (52.6%)	14 (73.7%)	3 (15.8%)	2 (10.5%)	19 (100.0%)	19 (100.0%)	6 (40.0%)	6 (40.0%)	12 (80.0%)	3 (20.0%)	0 (0.0%)	15 (100.0%)	16 (100.0%)
39 高知県	2 (8.0%)	3 (12.0%)	5 (20.0%)	5 (20.0%)	15 (60.0%)	25 (100.0%)	25 (100.0%)	10 (32.3%)	4 (12.9%)	14 (45.2%)	4 (12.9%)	13 (41.9%)	31 (100.0%)	31 (100.0%)
40 福岡県	26 (52.0%)	19 (38.0%)	45 (90.0%)	2 (4.0%)	3 (6.0%)	50 (100.0%)	50 (100.0%)	6 (42.9%)	3 (21.4%)	9 (64.3%)	4 (28.6%)	1 (7.1%)	14 (100.0%)	15 (100.0%)
41 佐賀県	5 (26.3%)	7 (36.8%)	12 (63.2%)	2 (10.5%)	3 (15.8%)	19 (100.0%)	19 (100.0%)	4 (57.1%)	0 (0.0%)	4 (57.1%)	1 (14.3%)	2 (28.6%)	7 (100.0%)	8 (100.0%)
42 長崎県	7 (35.0%)	6 (30.0%)	13 (65.0%)	3 (15.0%)	4 (20.0%)	20 (100.0%)	20 (100.0%)	14 (77.8%)	3 (16.7%)	17 (94.4%)	1 (5.6%)	0 (0.0%)	18 (100.0%)	18 (100.0%)
43 熊本県	13 (34.2%)	5 (13.2%)	18 (47.4%)	8 (21.1%)	12 (31.6%)	38 (100.0%)	38 (100.0%)	11 (32.4%)	5 (14.7%)	16 (47.1%)	5 (14.7%)	13 (38.2%)	34 (100.0%)	34 (100.0%)
44 大分県	3 (18.8%)	9 (56.3%)	12 (75.0%)	2 (12.5%)	2 (12.5%)	16 (100.0%)	17 (100.0%)	6 (35.3%)	6 (35.3%)	12 (70.6%)	4 (23.5%)	1 (5.9%)	17 (100.0%)	18 (100.0%)
45 宮崎県	5 (25.0%)	2 (10.0%)	7 (35.0%)	3 (15.0%)	10 (50.0%)	20 (100.0%)	21 (100.0%)	3 (15.8%)	5 (26.3%)	8 (42.1%)	3 (15.8%)	8 (42.1%)	19 (100.0%)	20 (100.0%)
46 鹿児島県	1 (3.1%)	12 (37.5%)	13 (40.6%)	11 (34.4%)	8 (25.0%)	32 (100.0%)	33 (100.0%)	14 (37.8%)	16 (43.2%)	30 (81.1%)	4 (10.8%)	3 (8.1%)	37 (100.0%)	37 (100.0%)
47 沖縄県	2 (5.6%)	13 (36.1%)	15 (41.7%)	7 (19.4%)	14 (38.9%)	36 (100.0%)	36 (100.0%)	3 (17.6%)	0 (0.0%)	3 (17.6%)	0 (0.0%)	14 (82.4%)	17 (100.0%)	17 (100.0%)
合計	391 (23.8%)	615 (37.5%)	1,006 (61.3%)	269 (16.4%)	367 (22.4%)	1,642 (100.0%)	1,652 (100.0%)	361 (40.3%)	172 (19.2%)	533 (59.6%)	144 (16.1%)	218 (24.4%)	895 (100.0%)	903 (100.0%)

※簡易下水道事業については、下水道事業への統合の取組も公営企業会計適用の取組として集計(例えば、H26.4.1以降、既に下水道事業へ統合した場合は「①適用済」、下水道事業への統合に取り組んでいる場合は「②取組中」として整理)

※一団体において複数の同種事業を有し、「①適用済」の事業及び非適用事業(②～⑤)が存在する場合は、非適用事業を当該団体の取組状況とする。また、同種事業において非適用事業が複数存在する場合は、取組が最も進んでいる事業を当該団体の取組状況とする。さらに下水道事業については、一団体において異なる複数の事業が存在する場合、取組が最も進んでいる事業を団体の取組状況として整理する。ただし、人口3万人以上の団体で、公共下水道事業(特定公共下水道事業及び特定環境保全公共下水道事業を含む。)又は流域下水道事業を実施している場合には、当該事業の中で取組が最も進んでいる事業を団体の取組状況とする。

※「⑤その他」は、地方債の償還のみの事業、廃止予定事業等